

**IN THE SPECIFICATION:**

Please amend the specification as indicated below:

Please amend paragraph [28] as indicated:

Fig. 1 illustrates a conventional production process for magnetic shields with a level gap for use in a magnetic head, with consecutive process steps shown in Fig 1A through Fig. 1E, and alternative process steps shown in Fig. 1D' through Fig. 1E';

Please amend paragraph [30] as indicated:

Fig. 3 illustrates an exemplary production process for a magnetic head according to the invention, with consecutive process steps shown in Fig 3A through Fig. 3I;

Please amend paragraph [35] as indicated:

Fig. 8 illustrates a production method for a magnetic shield and a flux guide in the magnetic head production process, showing a three-dimensional view (Fig. 8A), cross section (Fig. 8B) and bottom section (Fig. 8C);

Please amend paragraph [36] as indicated:

Fig. 9 illustrates a magnetic head production process, showing consecutive steps in Fig. 9A through Fig. 9C;

Please amend paragraph [37] as indicated:

Fig. 10 illustrates a step of producing a flux guide tip in the magnetic head production process, showing consecutive sub-steps in Fig. 10A through Fig. 10D;

Please amend paragraph [39] as indicated:

Fig. 12 illustrates an integrated recording/reading head structure fabricated by a planar type process, showing a ring-shaped (Fig. 12A) and single pole type (Fig. 12B) recording head;

Please amend paragraph [42] as indicated:

Fig. 15 shows the result of a comparison between read-back signal intensities from heads having a number of different flux guide structures, showing a chart of the comparison (Fig. 15A) and a side view (Fig. 12B);

Applicants are submitting a Substitute Abstract on a separate page attached hereto.

Magnetic heads capable of recording and reading with high sensitivity and resolution are provided by minimizing the outflow of magnetic fluxes from a flux guide to magnetic shields while using a flux guide structure for an MR element. In the magnetic head, magnetic shields exposed on a surface opposite a magnetic recording medium (air bearing surface) and a flux guide exposed between the magnetic heads via a non-magnetic layer are provided, ~~and magnetic heads via a non-magnetic layer are provided,~~ and magnetic fluxes are guided by the flux guide to a magnetoresistive (MR) element formed in a position not exposed on the air bearing surface. The height of the magnetic shields in a direction perpendicular to the air bearing surface is less than the distance from the air bearing surface to the MR element, ~~and the lengthwise direction of the magnetic shields is in parallel to the air bearing surface in the vicinity of the position in which the flux guide is formed.~~